

FIRST REGULAR SESSION

# HOUSE BILL NO. 1012

## 98TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE BROWN (94).

2206H.031

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 67.657, RSMo, and to enact in lieu thereof one new section relating to the city convention and sports facility trust fund, with an emergency clause.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 67.657, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 67.657, to read as follows:

67.657. 1. Nothing contained in sections 67.650 to 67.658 shall impair the powers of any county, municipality or other political subdivision to acquire, own, operate, develop or improve any facility of the type the authority is given the right and power to own, operate, develop or improve.

2. Any county, municipality or other political subdivision or public agency is authorized to make gifts, donations, grants and contributions of money or real or personal property to the authority, whether such money or property is derived from tax revenues or from any other source.

3. The state of Missouri or any agency, department or instrumentality thereof and the county, the city, or any political subdivision, public agency or public body, or any combination thereof pursuant to sections 70.210 to 70.325, or otherwise, are authorized to enter into contracts, agreements, leases and subleases with each other, the authority and others to acquire, sell, convey, lease, sublease, own, operate, finance, develop or improve, or any combination thereof, any facility of the type the authority is given the right to construct, own, operate, develop or improve, including without limitation to agree to pay rents or other fees or charges, subject to annual appropriations, and to mortgage, pledge, assign, convey, or grant security in any interest which any such entity may have in such facility.

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17           4. In addition to any other tax imposed by law, and notwithstanding the provisions of  
 18 subdivision (2) of subsection 5 of section 67.619, to the contrary, the governing body of the  
 19 county may submit to the voters of the county a tax not to exceed three and one-half percent on  
 20 the amount of sales or charges for all sleeping rooms paid by the transient guests of hotels and  
 21 motels situated within the county involved, and doing business within such county for the  
 22 purpose of funding a regional convention and sports complex authority and for other recreational  
 23 and entertainment purposes. If the governing body so orders, the election officials of the county  
 24 shall submit a proposition to the voters of such county at the next statewide or countywide  
 25 election or at a special election called for that purpose, such special election to be held at the  
 26 expense of the regional convention and sports complex authority. Such proposition shall be  
 27 submitted to the voters in substantially the following form at such election:

28           Shall a sales tax of ..... percent on the amount of sales or charges for all rooms paid  
 29 by the transient guests of hotels and motels be levied in the county of ..... to provide certain  
 30 funds for the regional convention and sports complex authority and for general revenue  
 31 purposes?  
 32

33            YES                       NO  
 34

35 In the event that a majority of the voters voting on such proposition in such county at such  
 36 election approve such proposition, then such sales tax shall be in full force and effect as of the  
 37 first day of the calendar quarter following the calendar quarter in which the election was held.

38           5. On and after the effective day of any tax authorized under the provisions of subsection  
 39 4 of this section, the governing body of the county may adopt one of the two following  
 40 provisions for the collection and administration of the tax:

41           (1) The collector of revenue in such county may collect the tax pursuant to rules and  
 42 regulations promulgated by the governing body of the county. The tax to be collected by the  
 43 collector of revenue, less an amount not less than one percent and not more than three percent  
 44 which may be retained for costs of collection, shall be remitted to the county and deposited in  
 45 a special trust fund to be known as the "County Convention and Recreation Trust Fund" not later  
 46 than thirty days following the end of each month;

47           (2) The governing body of the county may enter into an agreement with the director of  
 48 revenue of the state of Missouri for the purpose of collecting the tax authorized in subsection 4  
 49 of this section. In the event the governing body enters into an agreement with the director of  
 50 revenue of the state of Missouri for the collection of the tax authorized in subsection 4 of this  
 51 section, the director of revenue shall perform all functions incident to the administration,  
 52 collection, enforcement, and operation of such tax, and the director of revenue shall collect such

53 additional tax. The tax shall be collected and reported upon such forms and under such  
54 administrative rules and regulations as may be prescribed by the director of revenue, and the  
55 director of revenue shall retain not less than one percent nor more than three percent for cost of  
56 collection and shall transfer all other moneys collected for such tax to the county for deposit in  
57 the county convention and recreation trust fund.

58         6. All funds deposited in the county convention and recreation trust fund shall, subject  
59 to annual appropriation, be disbursed by the county only for deposit in the regional convention  
60 and sports complex fund to pay the county's share of any rent, fees or charges payable pursuant  
61 to any contract, agreement, lease or sublease provided for in subsection 3 of this section;  
62 provided that in the event the county chooses to participate in a qualifying project and enters into  
63 any such contract, agreement, lease or sublease, then any funds in excess of its obligations  
64 hereunder which are deposited in the county convention and recreation trust fund in any year  
65 pursuant to subsection 4 of this section may be appropriated and disbursed by the county for  
66 general revenue purposes.

67         7. Notwithstanding any provision of subsection 6 of this section to the contrary, funds  
68 deposited in the county convention and recreation trust fund pursuant to subsection 5 of this  
69 section in excess of amounts payable as the county's share of any rent, fees or charges payable  
70 pursuant to any contract, agreement, lease or sublease provided for in subsection 3 of this  
71 section, including reasonable reserves for future payments of such amounts, shall not be  
72 appropriated or paid except for funding of the regional convention and sports complex authority  
73 or for regional convention and tourism purposes to the regional convention and visitors  
74 commission established by section 67.601 if it is providing management and operations services  
75 for a facility of the regional convention and sports complex authority of which the state of  
76 Missouri, the city, and St. Louis County are lessees pursuant to a contract, agreement or sublease  
77 with such lessees.

78         8. In addition to any other tax imposed by law, and notwithstanding the provisions of  
79 subdivision (1) of subsection 5 of section 67.619 to the contrary, the governing body of the city  
80 may repeal a present two-dollar license fee per occupied room levied in such city on hotels and  
81 motels and submit to the voters of the city a tax not to exceed three and one-half percent on the  
82 amount of sales or charges for all sleeping rooms paid by the transient guests of hotels and  
83 motels situated within the city involved, and doing business within such city for the purposes of  
84 funding debt service, lease payments or other expenses of an existing convention center,  
85 including any southern expansion thereof, of such city, a regional convention and sports complex  
86 authority or a regional convention and visitors commission or any combination thereof as herein  
87 provided. If the governing body so orders, the election officials of the city shall submit a  
88 proposition to the voters of such city at the next statewide or citywide election or at a special

89 election called for that purpose, such special election to be held at the expense of the city. Such  
90 proposition shall be submitted to the voters in substantially the following form at such election:

91           Shall the present two-dollar license fee per occupied room levied in the city of  
92 ..... on hotels and motels be repealed and a sales tax of ..... percent on the amount of  
93 sales or charges for all rooms paid by the transient guests of hotels and motels be levied in the  
94 city of ..... to provide funds for convention, tourism and sports facilities purposes and  
95 agencies?

96

97            YES                    NO

98

99 In the event that a majority of the voters voting on such proposition in such city at such election  
100 approve such proposition, then such two-dollar license fee per occupied room shall be repealed  
101 and such sales tax shall be in full force and effect as of the first day of the calendar quarter  
102 following the calendar quarter in which the election was held.

103           9. On and after the effective date of any tax authorized under the provisions of  
104 subsection 8 of this section, the governing body of the city may adopt one of the two following  
105 provisions for the collection and administration of the tax:

106           (1) The collector of revenue in such city may collect the tax pursuant to rules and  
107 regulations promulgated by the governing body of the city. The tax to be collected by the  
108 collector of revenue, less an amount not less than one percent and not more than three percent  
109 which may be retained for costs of collection, shall be remitted to the city and deposited in a  
110 special trust fund to be known as the "City Convention and Sports Facility Trust Fund" not later  
111 than thirty days following the end of each month;

112           (2) The governing body of the city may enter into an agreement with the director of  
113 revenue of the state of Missouri for the purpose of collecting the tax authorized in subsection 8  
114 of this section. In the event the governing body enters into an agreement with the director of  
115 revenue of the state of Missouri for the collection of the tax authorized in subsection 8 of this  
116 section, the director of revenue shall perform all functions incident to the administration,  
117 collection, enforcement and operation of such tax, and the director of revenue shall collect such  
118 additional tax. The tax shall be collected and reported upon such forms and under such  
119 administrative rules and regulations as may be prescribed by the director of revenue, and the  
120 director of revenue shall retain not less than one percent nor more than three percent for cost of  
121 collection and shall transfer all other moneys collected for such tax to the city for deposit in the  
122 convention and sports facility trust fund.

123           10. All funds deposited in the city convention and sports facility trust fund shall, subject  
124 to annual appropriation, be disbursed by the city only for first, debt service, lease payments or

125 other expenses related to an existing convention center, including any southern expansion  
126 thereof, of such city, second, to pay the city's share of any rent, fees or charges payable pursuant  
127 to any lease provided for in subsection 3 of this section and third, the remainder, if any, annually  
128 to the regional convention and visitors commission established by section 67.601 if it is  
129 providing management and operations services for a facility of the regional convention and  
130 sports complex authority of which the state of Missouri, the city, and St. Louis County are  
131 lessees pursuant to a contract, agreement or sublease with such lessees.

132 **11. Notwithstanding any other provision of law to the contrary, no funds deposited,**  
133 **or that are required to be deposited, into the city convention and sports facility trust fund**  
134 **shall be used for debt service, lease payments, construction expenses, operation expenses,**  
135 **or any other expenses, bond extensions, or bond issuances related to the construction and**  
136 **operation of a new professional football stadium in any county with a charter form of**  
137 **government and with more than nine hundred fifty thousand inhabitants. For the**  
138 **purposes of this section, a new professional football stadium shall mean any stadium**  
139 **approved by the National Football League as sufficient for regularly hosting professional**  
140 **football games that is constructed in whole or in part after March 31, 2015. This**  
141 **subsection shall not prohibit the use of funds in the city convention and sports facility trust**  
142 **fund or the extension or issuance of bonds backed by such funds for any other purposes**  
143 **authorized under this section, including any expenses or debt service related to an existing**  
144 **professional football stadium.**

145 Section B. Because immediate action is necessary to safeguard taxpayer dollars, this act  
146 is deemed necessary for the immediate preservation of the public health, welfare, peace, and  
147 safety, and is hereby declared to be an emergency act within the meaning of the constitution, and  
148 this act shall be in full force and effect upon its passage and approval.

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